

FOR MYSORE STATE

REVENUE 1950 (1950) Department.

Ms. SERIES.

G.O. NO. 663

Dated 8th March 1950

[Despatch Abstract.]

Tax - The Madras General Sales Tax Rules, 1939 - Transfer on appeal pending before one Commercial Tax Officer to another Commercial Tax Officer - Board of Revenue empowered.- Sub-rule (1) of rule 13 - Amendment - Notification - Published.

REVENUE DEPARTMENT.

Subject.

.G.S.T. ACT - Appeals - Disposal - Certain ~~appeals~~ ~~disposal~~ - report submitted.

tation: Madras. Ref.A.5442/49-1. Dated 16-9-49.

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M.D.S.M. Hussain Sahib Bahadur,
Secretary, Commercial Taxes, Board of Revenue.
W.R.S. Sathianathan, Esq., I.C.S.,
Commissioner of Commercial Taxes.

Read:- From the D.C. (S) Ref.B.3756/49. dated 27--8--1949.

REFERENCE: 3

The Deputy Commissioner (South) has brought to the notice of the Board that there are about a dozen appeals pending before Sri T.K. Mukundan, C.T.O., Malabar North, the assessment orders, in which were passed by himself as D.C.T.O. Tellicherry. He has suggested the transfer of those appeals to the C.T.O., Malabar (South) who is also stationed at Calicut.

2. The Board has examined the question in consultation with the Deputy Commissioner (Central). Though there is no provision either in the Act or the rules or the notifications made there under, preventing a C.T.O. from sitting in judgment over assessment orders, passed by himself when he was working as D.C.T.O., it is something like the prosecutor and the judge being the same person. There is also no provision at present for transfer of appeals from one C.T.O. to another. The Board considers it necessary and desirable to make provision for transfer of appeals from one C.T.O. to another to obviate the above anomaly. If the Government are pleased to accept this view necessary draft amendments to the rules will be submitted.

(Sd.) x x x
for SECRETARY (CT)

To

The Secretary to Government, Revenue Department.

/True copy/

REVENUE DEPARTMENT (N)

Nemo.No.56166 N/49-2, dated 14--10--1949.

Tax - The Madras General Sales Tax Act, 1939
Appeals - Disposal - Certain disabilities - Report.

From the Board of Revenue, Ref.A.5442/49-1,
dated 16-9-1949.

-:-:-

The Board of Revenue is informed that the suggestion in its reference quoted above, to make provision in the rules under the M.G.S.T. Act, 1939 for transfer of appeals from one appellate authority to another is accepted. The Board is requested to submit necessary draft amendments to the rules.

To

The Bd. of Rev.
(C.Taxes).

/True Extract/

REVENUE DEPARTMENT.

Subject.

TAX - The Madras General Sales Tax Act, 1939 - Appeals -
Disposal - Certain disabilities - Amendments to M.G.S.T. Rules
1939 - Submitted.

Refce. A-5442/49-2, dated 1-11-1949.

From

Mr. S.A. Hussain Sahib Bahadur,
Secretary, Commercial Taxes, Board of Revenue.
W.R.S. Sathianathan, Esq., I.C.S.,
Commissioner of Commercial Taxes.

Read: From the Govt. Rev. Dept. Memo. 56166 N/49-2, d/14-10-49.

REFERENCE:

With reference to the Government Memo. read above,
the Board submits the following draft amendment to the M.G.S.T.
Rule s 1939 $\frac{1}{2}$ -

Draft Amendment.

To sub-rule (1) of rule 13 of the M.G.S.T. Rules,
1939 the following proviso shall be added, namely:-

9 / "Provided that the Board of Revenue, may either suo.
motu or on application, for reasons to be recorded in writing
transfer an appeal pending before a C.T.O. to another C.T.O.

P.T.O.

The order of transfer shall be communicated to the appellant to every other party affected by the order, to the licensing or assessing-authority against whose order the appeal was preferred and to the C.T.Os concerned.

(Sd.) xx . xx .
for SECRETARY (CT).

To
The Secretary to Government, Revenue Department.

/True copy/

Memo.No.56166 N/49-5, dated 19--12--1949.

TAX - The Madras General Sales Tax Rules, 1939 -
Draft amendment to sub rule (1) of rule 13 -
Notification published.

From the Bd. of Rev. Ref. A.5442/49-1, dated 16-9-49.
Govt. Memo.No.56166 N/49-2, dated 14-10-1949.
From the Bd. of Rev. Ref.A.5442/49-2, dated 1-11-49.
-:-:-

The appended notification will be published
in the Fort St. George Gazette.

To
The Bd. of Rev.
(C.Taxes)
"The S.G.D. for
publication of
the notification.
S. The P.W.D. (I & P).

APPENDIX.

NOTIFICATION.

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The following draft of an amendment to the
Madras General Sales Tax Rules, 1939 which it is
proposed to make in exercise of the powers conferred by
section 19 of the Madras General Sales Tax Act, 1939
(Madras Act IX of 1939), is hereby published for
general information, as required by sub-section (4)
of the said section.

Notice is hereby given that the draft will
be taken into consideration after the expiry of four
weeks from the date of publication of this notification
and that any objection or suggestion which may be
received with respect thereto before the expiry of
the period aforesaid will be considered by the Govern-
ment of Madras.

DRAFT AMENDMENT.

To sub-rule (1) of rule 13 of the said rules,
the following proviso shall be added, namely:-

"Provided that the Board of revenue, may
either suo motu or on application, for reasons to be
recorded in writing, transfer an appeal pending before
a Commercial Tax Officer to another Commercial Tax
Officer. The order of transfer shall be communicated
to the appellant, to every other party affected by
the order, to the licensing or assessing authority
against whose order the appeal was preferred and to
the Commercial Tax Officer concerned."

/True Extract/

M. V. P. Chandra
SUPERINTENDENT.

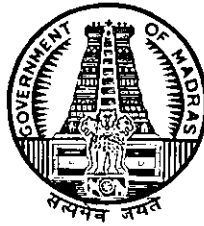
AVR.11-6.

Compared by:-

1) *M. K. R. Anand* *18/6*

2) *Chandra* *18/6*

copy to Mysore



slate.

ABSTRACT.

TAX - The Madras General Sales Tax Rules, 1939 - Transfer of an appeal pending before one Commercial Tax Officer to another Commercial Tax Officer - Board of Revenue empowered - Sub-rule (1) of rule 13 - Amendment - Notification - Published.

REVENUE DEPARTMENT.

G.O.MS.No.663.

7 Dated 8th March 1950.
Read the following

Reference from the Board of Revenue, No.A.5442/49-1
dated 16th September 1949.
Memo.No.56166 N/49-2, dated 14th October 1949.
Reference from the Board of Revenue, No.A.5452/49-2,
dated 1st November 1949.
Memo.No.56166 N/49-5, dated 19th December 1949.

ORDER NO.663. REVENUE. DATED 8th MARCH 1950.

The appended notification will be published in the Fort St. George Gazette.

(By Order of His Excellency the Governor)

V.E. Rao,
DEPUTY SECRETARY TO GOVERNMENT.

To

- " The Board of Revenue, (Commercial Taxes)
- " The Deputy Commissioners of Commercial Taxes.
- " All Commercial Tax Offices (with copies to Dy. Commercial Tax Officers and Assistant Commercial Tax Officers).
- " The Legal Department.
- " The Public Works (Information and Publicity) Dept.
- " The Superintendent, Government Press, for publication of the notification.

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 19 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras hereby makes the following amendment to the Madras General Sales Tax Rules, 1939 published with Revenue Department Notification No.819, dated the 12th September 1939, at pages 6-10 of the Fort St. George Gazette Extraordinary, dated the 15th September, 1939, as subsequently amended:-

Amendment.

To sub-rule (1) of rule 13 of the said rules, the following proviso shall be added, namely:-

"Provided that the Board of Revenue may, either SUO MOTU or on application, for reasons to be recorded in



-2-

writing, transfer an appeal pending before a Commercial Tax Officer to another Commercial Tax Officer. The Order of transfer shall be communicated to the appellant, to every other party affected by the order, to the licensing authority against whose order the appeal was preferred and to the Commercial Tax Officers concerned".

/True copy/

AVR.10-6.

TAX - The Madras General Sales Tax Rules, 1939 - Transfer of an appeal pending before one Commercial Tax Officer to another Commercial Tax Officer - Board of Revenue empowered - Sub Rule (1) of rule 13 - Amendment - Notification - Published - Erratum.

V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V

G.O.No.663, Revenue, dated 8th March 1950.
Reference from the Board of Revenue, No.A.5442/49-3,
dated 23rd March 1950.

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ERRATUM.

N.V. SUGAVANAM,
Deputy Secretary to Government.

/True copy/